



General Assembly

January Session, 2015

Proposed Bill No. 6571

LCO No. 2346



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
REP. ROJAS, 9th Dist.

**AN ACT CONCERNING THE MUNICIPAL TAX COLLECTION
STATUTES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That (1) section 12-144b of the general statutes be amended to
- 2 require municipalities to direct delinquent tax payments to the account
- 3 requested by the taxpayer and to remove recording fees from the order
- 4 of application for partial payments; (2) section 12-146 of the general
- 5 statutes be amended to apply the postmark rule to electronic payments
- 6 in order to give taxpayers extra time to pay without interest by using
- 7 the town's online payment system; (3) section 12-146a of the general
- 8 statutes be amended to allow municipalities to revoke a license or
- 9 permit for delinquent water, sewer or sanitation charges; (4) subsection
- 10 (b) of section 12-155 of the general statutes be amended to make
- 11 various delinquencies collectable against real estate by filing a warrant
- 12 instead of or before a lien; (5) subsection (a) of section 12-157 of the
- 13 general statutes be amended to clarify that the notice required from a
- 14 collector when levying a tax warrant must reference fees due after the
- 15 last day of the month, not "after the last of the month", as the statute
- 16 currently prescribes, and that such fees are owed in addition to those
- 17 indicated as due in such notice; (6) subsection (f) of section 12-157 and

18 subsection (a) of section 12-158 of the general statutes be amended to
19 (A) address abuses by delinquent taxpayers who have immunized
20 their properties from tax enforcement with alienation restrictions
21 making them unmarketable and therefore unforeclosable; (B) clarify
22 that a redeeming owner or encumbrancer is entitled to a satisfaction
23 certificate for paying the delinquency before the sale as well as
24 afterward; and (C) clarify that the priority awarded to a redeemer does
25 not trump state or municipal nontax liens in order to prevent
26 municipalities from inadvertently subordinating their own
27 encumbrances or state liens; (7) subsection (i) of section 12-157 of the
28 general statutes be amended to clarify that the municipality retains the
29 interest earned on excess funds not only when a redemption occurs but
30 also when no redemption occurs and that the purchaser is not a proper
31 party to the lawsuit to claim those excess funds; (8) section 12-159 of
32 the general statutes be amended to establish a procedure by which the
33 purchaser of a property at a tax sale could elect to obtain summary
34 judicial approval of his or her title to improve its marketability and
35 insurability; and (9) to amend section 12-159b of the general statutes by
36 striking the language "or from the date of sale, whichever is longer".

Statement of Purpose:

To amend the municipal tax collection statutes.